IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L)NO.761 OF 2003.

The Commissioner of Income Tax ..Appellant

Vs.

M/s.Juhu Construction Co. ..Respondent

None for the Appellant.
Mr.P.J.Pardiwalla i/b.Ashok Bhogani & Co. for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.

DATE : 16TH APRIL, 2007

P.C.

. Heard the learned Counsel for the Respondent.

In view of the Circular issued by the Government of India, Ministry of Finance, Department of Revenue, CBDT, dated 24th October,2005, the monetary limit is fixed at Rs.4,00,000/- with regard to the Appeal under Section 260 A of the Income Tax Act. As the Tax effect is less than Rs.4,00,000/-, we are not inclined to entertain the above Appeal. Hence, the Appeal stands dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**